

11 pense of, the proposed improvement. Nothing in this act shall affect
 12 pending litigation, or any case where a petition has been filed with
 13 board of supervisors previous to taking effect of this act whether
 14 acted upon or not at said time. Provided, however, that this act shall
 15 not affect drainage projects where the drainage of swamps and sloughs
 16 are involved that are not in the congressional forty-acre tracts adjoining
 17 such creek or river.

Approved April 25, A. D. 1917.

CHAPTER 416.

ASSESSMENT OF TAXES.

S. F. 181.

AN ACT to amend section thirteen hundred eighty-two (1382) of the code relating to the time when the executive council shall furnish to the county auditors a statement of the result of its findings as to valuation of property, and to amend section thirteen hundred thirty-seven (1337) supplement to the code, 1913, changing the time when executive council shall furnish the county auditors a statement of the results of its findings as to the valuations of railroads.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Adjustment by county auditor. That section thir-
 2 teen hundred eighty-two (1382) of the code be amended by striking
 3 from line three (3) thereof of the word "first" and inserting in lieu
 4 thereof the word "third".

1 SEC. 2. Statement sent county auditor. That section thirteen
 2 hundred thirty-seven (1337) supplement to the code, 1913, be amended
 3 by striking from the first line thereof the word "first" and inserting in
 4 lieu thereof the word "third".

Approved April 25, A. D. 1917.

CHAPTER 417.

HEDGES AND WIND-BREAKS ALONG HIGHWAYS.

S. F. 505.

AN ACT providing for the trimming and destruction of trees and hedges along the public highway, and repealing section fifteen hundred seventy (1570) of the supplement to the code, 1913, and enacting a statute in lieu thereof.

Be it enacted by the General Assembly of the State of Iowa:

1 That section fifteen hundred seventy (1570) of the supplement to
 2 the code, 1913, be and the same is hereby repealed and the following
 3 enacted in lieu thereof:

SECTION 1. Hedges and wind-breaks along highways—trimming. The owners of osage orange and hedges of shrubbery other than trees along the public highway, shall keep the same trimmed by cutting back within five feet of the ground at least once in every two years, and burn or remove the trimmings from off the road. With the exception of osage orange hedge fences, no trees or shrubbery, except as hereinafter provided, shall be permitted on the line of the highway along the public road, unless the same shall be used as a wind-break for residences, orchards or feed lot, and no wind-break shall exceed forty rods in length, such forty rods to be determined by the owner within one day when requested by the board of supervisors; and in case he neglect or refuse to designate the forty rods of wind-break he desires, the board of supervisors shall select such forty rods of hedge.

SEC. 2. Destruction by supervisors—tax to defray costs. The board of supervisors shall have the authority to enforce the provisions of this act and destroy or cut back the hedges or trees, as specified above, upon the failure of any owner of the hedge or fence so to do. The board of supervisors shall cause notice in writing to be served upon any owner of any hedge or trees described above, to destroy or trim the same, and upon complaint of any resident of the county the board of supervisors must serve such notice and destroy said trees or trim said hedge; and if the owner of the hedge or trees shall fail to destroy or cut back and trim them as herein required, within sixty days after receiving notice so to do, the board of supervisors shall cause the destruction or trimming of such hedge or trees to be done, as herein provided, and the cost thereof shall be certified by the said board to the county auditor and the same shall be assessed as taxes against the land upon which the said hedge or trees were destroyed or trimmed, which tax shall be collected by the county treasurer in the manner other taxes are collected.

SEC. 3. Sale of wood—payment of costs—balance. In case the wood left from the cutting or trimming of said hedge or trees shall in the judgment of the board of supervisors more than pay for the cost of advertising and selling the same, the same shall be sold at public auction after giving ten days' notice thereof in the local newspaper nearest the hedge or trees destroyed, and the proceeds of the sale above the cost of trimming, cutting or destroying, selling and advertising for sale, shall be turned over to the owner of the hedge or trees.

SEC. 4. Exceptions. This act shall not apply to evergreen trees, walnut trees, oak or maple trees, or other hard-wood trees which in the judgment of the board of supervisors should be let stand, nor shall it apply to trees along the highway which are a part of a grove or forest that extends more than five rods from the road line; nor to any single tree or group of trees (not exceeding ten in number) which by reason of their age or beauty the board of supervisors in its judgment believes should not be cut down.

Approved April 25, A. D. 1917.